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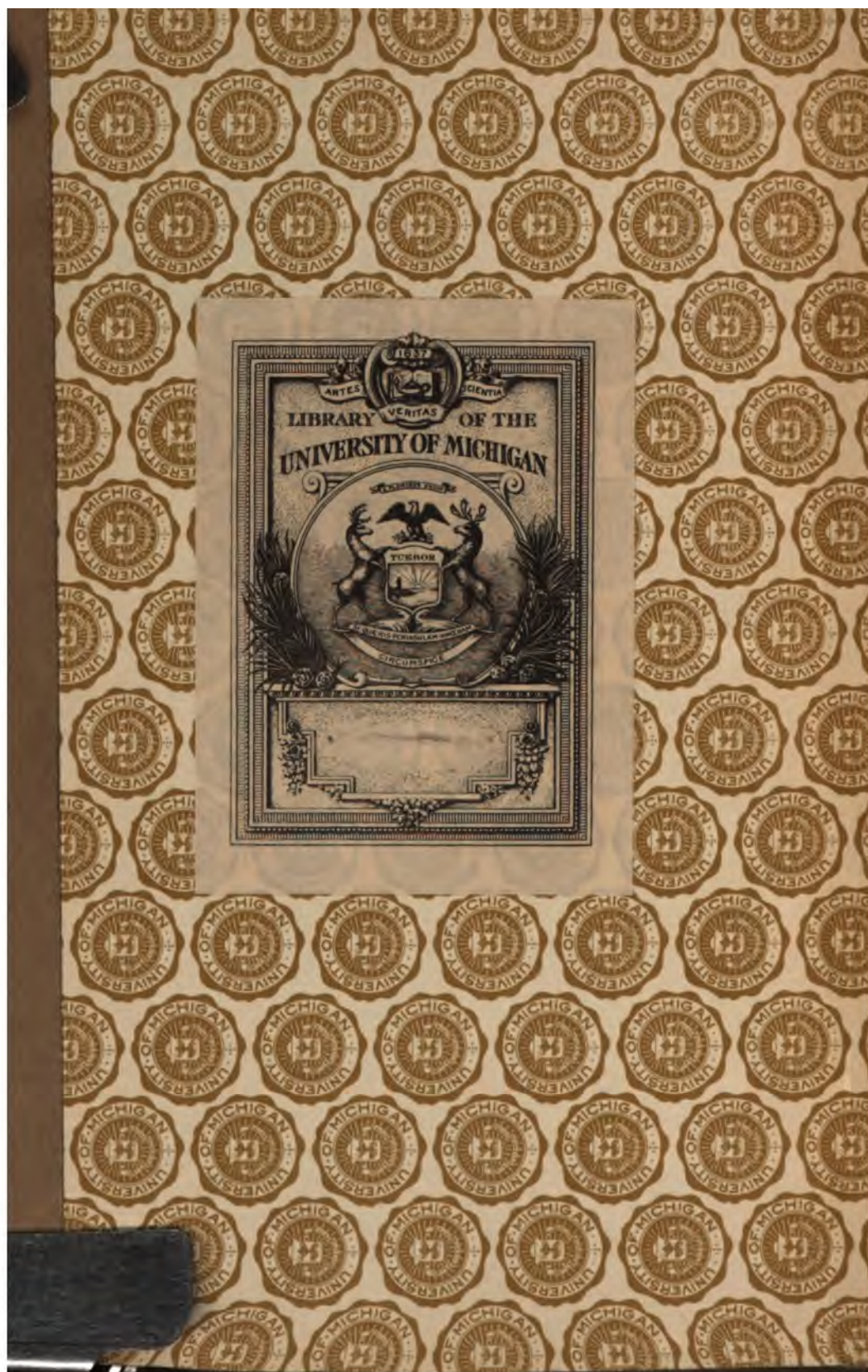
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AMENDING TAX LAWS

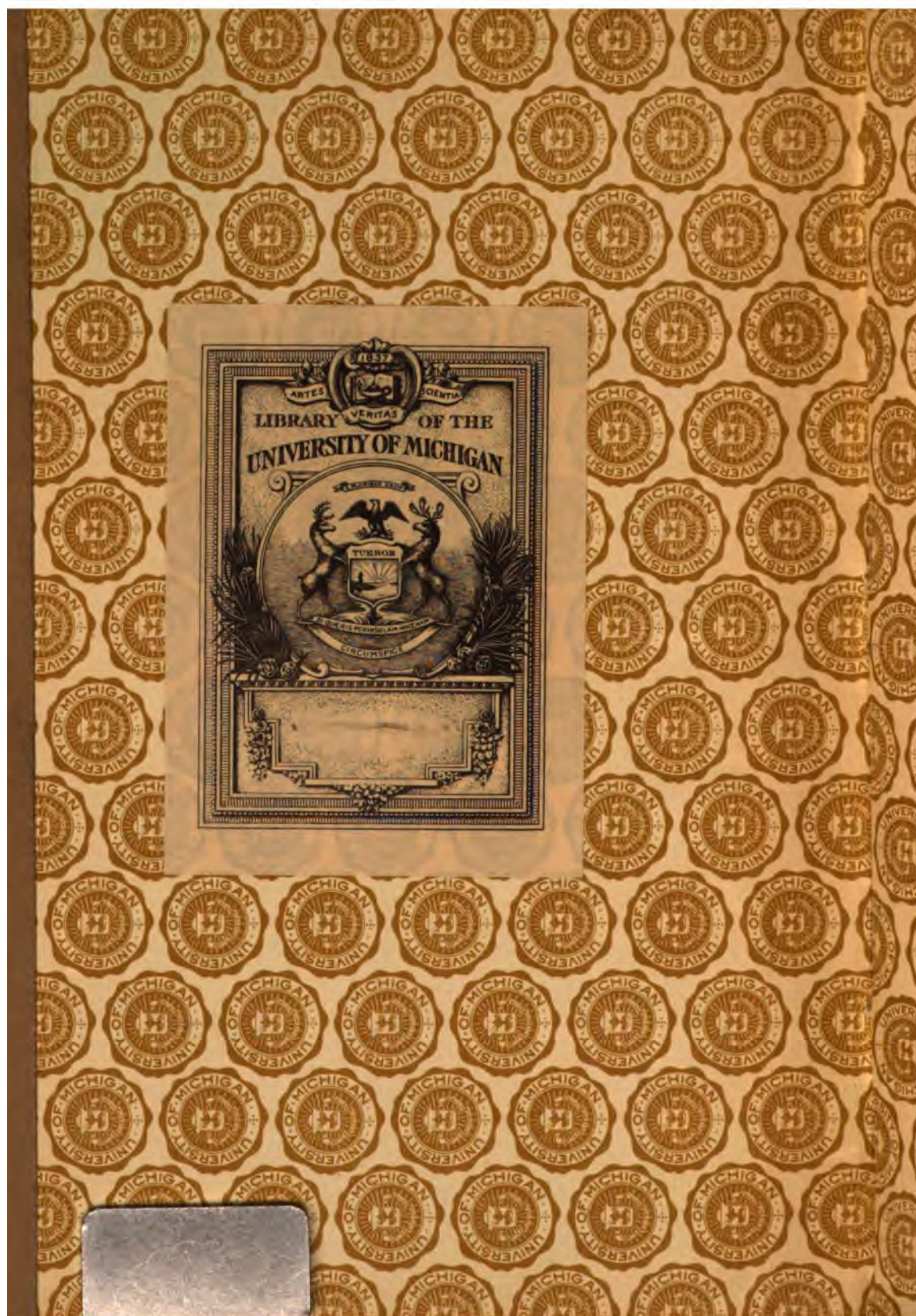
Sessions of 1909, 1911 and 1913.

ISSUED UNDER DIRECTION OF THE
AUDITOR GENERAL

MICHIGAN
1913







Michigan. Laws, Statutes, etc
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AMENDING TAX LAWS

Sessions of 1909, 1911 and 1913.

ISSUED UNDER DIRECTION OF THE
AUDITOR GENERAL

MICHIGAN
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SESSION OF 1909.

NOTE.—Act No. 309, P. A. of 1909 amended Sections 7 and 9. Section 7 is again amended by Act No. 174 P. A. 1911.

Sec. 9. The following personal property shall be exempt from taxation, to-wit:

First. The personal property of benevolent, charitable, educational and scientific institutions incorporated under the laws of this state: Provided, That such exemptions shall not apply to secret or fraternal societies, but the personal property of all charitable homes of such societies shall be exempt;

Second. Of all library associations, circulating libraries, libraries of reference and reading rooms owned or supported by the public and not used for gain;

Third. Of all posts of the Grand Army of the Republic, Sons of Veterans' Unions, and of the women's relief corps connected therewith, of all Young Men's Christian Associations, and of Women's Christian Temperance Union associations, Young People's Christian Unions and other similar associations;

Fourth. Pensions receivable from the United States;

Fifth. So much of the debts due or to become due as shall equal the amount of bona fide and unconditional debts by the person owing;

Sixth. The property of Indians who are not citizens;

Seventh. The library, family pictures, school books, one sewing machine used and owned by each individual or family, and wearing apparel of every individual.

Eighth. Household furniture, provisions and fuel to the value of five hundred dollars to each household: Provided, No person paying board shall be deemed a householder;

Ninth. The working tools of any mechanic not to exceed in value the sum of one hundred dollars;

Tenth. Of all fire engines and other implements used in extinguishing fires, owned or used by any organized or independent fire company;

Eleventh. All mules, horses and cattle not over one year old, all sheep and swine not over six months old, and all domesticated birds;

Twelfth. Personal property owned and used by any householder in connection with his business of the value of two hundred dollars.

NOTE.—The only change in section 9 occurs in subdivision 3 of that section which omits the words "veterans" and "unions."

ACT NO. 292, P. A. 1909.

NOTE.—Sections 34 and 37 were amended by Act 292 to provide for a "Committee on Appeal" with power to pass upon the equalization of taxes in the county and for the appointment of such committee.

This Act was held unconstitutional by the Supreme Court. See *Zimmer vs. Bay County Supervisors*, 159 Mich., P. 213.

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ACT NO. 19, P. A. 1909.

Sec. 98a. When taxes have been actually paid to the officer authorized by the provisions of this act to receive the same, and the entry of such payment was not made upon the tax roll, the person thereafter applying for a certificate of error or a cancellation of the taxes, shall present to the Auditor-General the certificate of the proper county treasurer that such taxes were paid on the day of (giving date), as appears from copy of receipt therefor on file in his office. The county treasurer shall make a certified copy of receipts so presented to him and file the same in his office, and shall return to the person entitled thereto the original receipt. It shall be the duty of the county treasurer to immediately notify the person or officer receiving such payment of the production of such receipt and require payment to be made forthwith to him, the said county treasurer, of the amount not discharged by entry upon the tax roll at the time of payment. And in case of failure of said delinquent treasurer to pay said amount, as requested, within thirty days of the receipt of said notice, it shall be the duty of the county treasurer so notifying, to institute suit against delinquent treasurer and his bondsmen for the recovery of said amount. Upon the receipt of such money so paid to him, the county treasurer shall at once pay the same over to the proper township or other officer or fund entitled to the same, and shall notify the board of supervisors at their annual session in October of the several amounts thus collected and paid over.

NOTE.—Section 98A is amended so as to allow the county treasurer to return to the owner the original tax receipts presented to him and providing that the county treasurer shall make a certified copy and file same in his office.

ACT NO. 270, P. A. 1909.

Sec. 140. No writ of assistance or other process for the possession of any land the title to which has been obtained under and in pursuance of any tax sale made after the twenty-ninth day of August, in the year of our Lord eighteen hundred ninety-seven; or of any sale of state tax lands or state bids made after the said twenty-ninth day of August, eighteen hundred ninety-seven, except where such title shall be obtained under the provisions of section one hundred thirty-one of this act shall be issued until six months after there shall have been filed with the county clerk of the county where the land is situated, a return by the sheriff of said county showing that he has made personal service of a notice, or proof of substituted service thereof, as hereinafter provided, upon the person or persons appearing by the records in the office of the register of deeds of said county to be the last grantee or grantees in the regular chain of title of such lands, or of any interest therein, at the date of the delivery of such notice to the sheriff for service, and upon the person or persons, if any there be, in the actual open possession of such lands at the date aforesaid, and upon the grantee or grantees under the tax deed issued by the Auditor General for the latest year's taxes then appearing of record in said registry of deeds, and upon the mortgagee or mortgagees named in all undischarged recorded mortgages or any assignee or assignees thereof of

record at the date aforesaid, and upon the holder of record of all undischarged recorded liens, which shall be substantially in the following form:

To the owner or owners of any and all interests in, or liens upon the land herein described:

Take notice, That sale has been lawfully made of the following described land for unpaid taxes thereon and that the undersigned has title thereto under tax deed or deeds issued therefor, and that you are entitled to a reconveyance thereof, at any time within six months after return of service of this notice, upon payment to the undersigned or to the register in chancery of the county in which the lands lie of all sums paid upon such purchase, together with one hundred per centum additional thereto, and the fees of the sheriff for the service or cost of publication of this notice, to be computed as upon personal service of a declaration as commencement of suit, and the further sum of five dollars for each description without other additional costs or charges. If payment as aforesaid is not made, the undersigned will institute proceedings for possession of the land.

Description Amount paid
taxes for 19....

(Signed)

Place of business

Provided, That if the grantee or grantees, or the person or persons holding the interest in said lands as aforesaid, shall be residents of any county of the state other than the county in which the land is situated, then such return as to such person shall be made by the sheriff of the county where such person or persons reside or may be found: Provided further, That if the person or persons entitled to such notice, or any of them shall be non-residents of this State, if from the said record aforesaid, or from inquiry, the sheriff can obtain the postoffice address of such person or persons or if said addresses be known to him, he shall either send to such non-resident person or persons a copy of said notice by registered letter, and return the receipt or receipts of the postmaster received for said letter or letters with his return to the county clerk's office, or said sheriff shall cause to be served personally on such person or persons aforesaid a copy of the said notice, and whenever such notice shall be personally served outside of this State, proof of such service shall be made by the affidavit of the person who shall serve the same, made before a justice of the peace or notary public and when such affidavit shall be made outside this State, it shall have attached thereto the certificate of the clerk of the court of record, certifying to the official character of the justice or notary, and the genuineness of his signature to the jurat of the affidavit, and such sheriff shall return the said proof of personal service with his return to the county clerk's office: Provided further, That if any person entitled to notice as hereinbefore provided is dead, or if his estate shall be under control of a trustee or guardian, then and in such case notice as hereinbefore provided may be served upon the executor or administrator of said deceased person, or upon his heirs, if there be no executor or administrator.

tor or upon the trustee or guardian of any incompetent person with like effect as if served upon the grantee, mortgagee or assignees: Provided further, That if the sheriff of the county where any such lands are located shall make a return that after careful inquiry he is unable to ascertain the whereabouts or the postoffice address of the persons upon whom notice may be served as aforesaid, or any of them, then such notice as is herein provided for shall be published for four successive weeks, which shall be construed to mean four publications once each week, in some newspaper published and circulating in the county where such lands are located, if there is one; and if no such paper is published in such county then publication shall be made in some newspaper published and circulated in an adjoining county, and due proof of publication by affidavit of the printer or publisher of such newspaper, shall be filed with the county clerk and shall be in lieu of personal service upon the person or persons whose whereabouts or postoffice address cannot be ascertained as aforesaid: Provided further, That such service may be made upon any resident of this State by leaving such notice at his usual place of residence with some member of his family of mature age, and upon any non-resident of this State by delivering such notice to him personally in any county of this State where he may be found, and return thereof shall be made by the sheriff of such county. Service in all cases and return thereof may be made by the under sheriff or any deputy sheriff with like effect as if made by the sheriff. Corporations formed under the laws of this State shall be regarded, for the purposes of this act, as residents of the county in this State where their office for the transaction of business therein is, by their articles, located, and service on such corporations may be made on the president, secretary, treasurer or general agent of such corporation, or by leaving such notice at the office of such corporation with some person in charge of such office. If the sheriff of any county in this State in which the office of any such corporation for the transaction of business is, by its articles, fixed, shall return that upon careful inquiry he has been unable to find any such office or any president, secretary, treasurer or general agent of such corporation in such county, service of such notice may be made upon such corporation by publication as hereinbefore provided in case of persons whose whereabouts or postoffice address cannot be ascertained; and this provision shall apply as well to corporations whose term of corporate existence has expired as to those whose term of existence has not expired. Foreign corporations doing business in this State and having an agent therein appointed to accept service of process as required, or as may be required by the laws of this State, shall be regarded, for the purpose of this act, as residents of the county where such agent resides, and service on such corporations may be made on such agent, or by registered letter addressed to such corporations at their home office. The sheriff shall, in his return, state the time when such notice was delivered to him for service, and his return shall be prima facie evidence of the facts therein stated.

NOTE. -The amendments to Section 140 relate to the service of the statutory notice upon parties interested in the original title to lands which have been sold and deeded for taxes.

Sec. 141. Any person having any estate in such lands or any in-

terest therein, either in fee, for life or for years, or any mortgagee thereof or assignee of any undischarged mortgage thereon, or the holder of any lien thereon, or any executor, administrator, trustee or guardian of such persons, or any of them, or any person in the actual possession of such lands at the time of such tax purchase, shall be entitled to receive from the person so claiming under and by virtue of such tax deed, his heirs or assigns at any time within six months after the filing of return of service or the filing of proof of publication of such notice, as hereinbefore provided, a release and quit claim of all right and interest in such land acquired under such tax deed or deeds, upon payment to him or them, or to the register in chancery of the county in which the lands are located, of the amount paid upon such purchase, together with one hundred per centum in addition thereto, and the lawful fees of such personal or substituted service, which fee shall be the same as provided by law for service of subpoenas or for orders of publication or the cost of such service by registered mail, and the further sum of five dollars for each description, without additional cost or charge: Provided, That any person or persons entitled to a release and quit claim under the foregoing provisions of this section, at any time after the issue of tax deeds on such lands, or after the purchaser thereof shall be entitled to such tax deeds, and before service of notice or return thereof as herein provided, shall have the right to redeem such lands from such sale, by paying to the purchaser, or his grantee, or to the register in chancery of the county in which the lands lie, on the certificate of the Auditor General or his deputy, all sums paid as a condition of such purchase, together with one hundred per centum additional thereto, and the further sum of five dollars for each description. By such payment the tax title and any and all such certificates of sale shall become void, and of no effect against the lands to be redeemed. The register in chancery shall, whenever payment is made to him, as provided in this section, at once notify the owner of the tax title, or of any and all such certificates of sale, of the payment so made, and the owner of the tax title, or of any such certificates of sale, shall forthwith deliver to said register a release and quit claim of all rights acquired by him under said tax purchase, running to the person making such payment, and shall also deliver to said register the tax deed, certificates of purchase, tax receipts, and all other conveyances relating to said tax title or tax interest before he shall be entitled to receive the money paid to said register as herein provided. Upon delivery of such release and quit claim, and of such certificates of purchase and tax receipts, the register in chancery, shall at once pay over to the owner of the tax title all sums received by him for the redemption of the lands therein described: Provided further, That no quit claim or reconveyance made under the provisions of this section shall be construed to vest in the grantee any title or interest in such lands beyond that already owned by him, but such grantee shall be entitled to a lien on such lands, or on such parts thereof or interests therein as are not owned by him, for the amount paid, or such portion thereof as is lawfully chargeable to such parts or interests, in addition to the lien or other interest before held by such grantee; which lien may be enforced in any court of competent jurisdiction as in other cases of liens

upon lands, with interest thereon at the rate of six per centum per annum from the date of such payment. The circuit courts in chancery shall have jurisdiction to enforce the liens herein provided for without regard to the amount of such liens: Provided further, That any such application for a writ of assistance shall show that such applicant had complied with the provisions of this act as to the giving of notice, as herein directed, and he shall attach to such application a copy of the notice aforesaid, and the return of the sheriff serving the same, or a copy of the proof of publication, or the registry receipt or receipts from the registry department of the postoffice showing that such notice has been served by registered mail.

NOTE.—The amendment to Section 141 provides that where owner of a parcel of land takes a reconveyance from tax title purchaser, which reconveyance includes land not owned by party taking reconveyance, that he does not become the owner of any interest beyond that already owned by him, but that he has a lien on the lands which he did not own by reason of his reconveyance; and also providing that the circuit court may enforce such lien without regard to the amount thereof.

NOTE.—Act No. 8, P. A. 1909, amended Section 152. This section is again amended by Act No. 153, P. A. 1913.

All of the above amendments took effect September 1, 1909.

Act No. 88 exempts from taxation all bonds hereafter issued by any county, township, city, village or school district within the State of Michigan.

Section 64 of Act No. 84, being an act to increase the efficiency of military, etc., reads in part as follows:

Armories erected by county, city, private corporations, corporations composed of National Guard companies or private individuals and used by organization of a permanent organized militia, shall be exempt from all taxes, ordinary or extraordinary, whether levied by the State, county or municipalities, the same as other State property is exempt.

Act 84 was approved May 12, 1909, and given immediate effect.

SESSION OF 1911.

ACT NO. 174, P. A. 1911.

Sec. 7. The following real property shall be exempt from taxation:

First, All public property belonging to the United States;

Second, All public property belonging to the State of Michigan, except licensed homestead lands, part paid lands held under certificates and lands purchased at tax sales and still held by the State;

Third, Lands owned by any county, township, city, village or school district and buildings thereon used for public purposes;

Fourth, Such real estate as shall be owned and occupied by library, benevolent, charitable, educational and scientific institutions incorporated under the laws of this State, with the buildings and other property thereon while occupied by them solely for the purposes for which they were incorporated: Provided, That such exemption shall not apply to fraternal or secret societies, but all charitable homes of such societies shall be exempt;

Fifth, All houses of public worship with the land on which they stand, the furniture therein and all rights in the pews, and also any parsonage owned by any religious society of this State and occupied as *such*;

Sixth, All lands used exclusively as burial grounds and the rights of burial therein, and the tombs and monuments therein while reserved and in use for that purpose: Provided, That the stock of any corporation owning such burial grounds shall not be exempt;

Seventh, That real and personal property of persons who, in the opinion of the supervisor and board of review, by reason of poverty, are unable to contribute toward the public charges;

Eighth, The real property of corporations exempt under the laws of this State, by reason of paying specific taxes in lieu of all other taxes for the support of the State: Provided, That the track, right of way, depot grounds and buildings, machine shops, rolling stock and all other property necessarily used in operating any railroad in this State belonging to any railroad company, shall henceforth be made exempt from taxation for any purpose, except that the same shall be subject to special assessments for local improvements in cities and villages, and all lands owned or claimed by any such railroad company not adjoining the track of such company shall be subject to all taxes;

Ninth, Property owned exclusively by the State Agricultural Society or any county or district agricultural society, and used by any such society exclusively for fair purposes;

Tenth, All lands dedicated to the public and actually used as a park, and any monument ground or any armory belonging to any military organization and not used for gain or any other purposes;

Eleventh, All real estate to the value of one thousand dollars used and owned as a homestead by any soldier or sailor of the federal government who served three months or more during the civil or Mexican war, and all real estate to the value of one thousand dollars used and owned as a homestead by any wife or widow of such soldier or sailor: Provided, however, That should such homestead exceed in value the sum of one thousand dollars, it shall be exempt only to the amount of such sum: Provided further, That any soldier or sailor or the wife or widow of any such soldier or sailor desiring to accept the benefits named in this section as to the exemption from taxation shall make and file with the supervisor or assessing officer an affidavit stating under oath that he was a soldier or sailor of the federal government during the civil or Mexican war for a period of not less than three months, and in case it be the wife or widow of a soldier or sailor making such application, such affidavit must state that she is the wife or widow of a soldier or sailor of the federal government at the present time, who served not less than three months as such soldier or sailor during the civil or Mexican war. The said affidavit shall be sworn to before said supervisor, assessing officer or any officer authorized to administer oaths and then filed by the said officer in his office and turned over to his successor, where the same shall be open to inspection. Any person making a false affidavit in any particular for the purpose of exemption from taxation shall be deemed to be guilty of the crime of perjury, and punished accordingly: Provided, however, That this exemption shall not operate to relieve from the payment of taxes any of the persons hereinbefore enumerated who are the owners of taxable property of greater value than three thousand dollars.

NOTE.—The amendment to Section 7 occurs in subdivision 11, which exempts under certain conditions real estate used as a homestead and owned by any soldier, sailor, or their widows, of the Mexican or Civil War.

ACT NO. 182, P. A. 1911.

Sec. 14. The excepted cases referred to in the preceding section are as follows, viz.:

First. All goods and chattels situate in some township other than where the owner resides shall be assessed in the township where situate, and not elsewhere, if the owner or person having control thereof hires or occupies a store, mill, dockyard, piling ground, place for sale of property, shop, office, mine, farm, place of storage, manufactory or warehouse therein for use in connection with such goods and chattels: Provided, That the procuring any such property to be manufactured upon contract shall be deemed the hiring a mill or manufactory within the meaning of this section;

Second. All animals kept throughout the year in some township other than where the owner resides shall be assessed to such owner or the person in possession in the township where kept;

Third. All shares in banks shall be assessed to their owners in the township, village or city where the bank is located: Provided, That the shares owned by a person residing in the county where the bank is located shall be assessed in the township or city where he resides;

Fourth. The personal property of minors under guardianship shall be assessed to the guardian in the township where he resides, and the personal property of every other person under guardianship shall be assessed to the guardian in the township where the ward resides;

Fifth. The personal property belonging to the estates of deceased persons, in the hands of the executors, administrators or trustees, appointed under the last will and testament of such deceased person, or by any court of competent jurisdiction, shall be assessed to them in the township and in the school district where the deceased last dwelt, until they shall give notice to the supervisor or other assessing officer that the estate has been distributed to the legatees or beneficiaries or other persons entitled thereto. If such deceased was a non-resident of the state such property shall be assessed in the township where situated, to such executors, administrators or trustees, or to the person in possession;

Sixth. Personal property under the control of a trustee or agent, whether a corporation or a natural person, may be assessed to such trustee or agent in the township where he resides, except as otherwise provided. Personal property mortgaged or pledged shall be deemed the property of the person in possession thereof and may be assessed to him;

Seventh. All personal property of any person situated upon, also all buildings situated and being upon the lands of the United States or of this State, or upon the lands of any person, persons, firm, association or corporation, where the owner of such buildings or personal property is not the owner of the fee in such lands, and where such leaser or owner of such buildings or property has not bound himself to pay taxes on the real estate, shall be deemed personal property for the purposes of taxation and assessment, and shall be assessed as personal property to the owner or occupant thereof in the city, village or township in which such lands are situated, and such buildings shall be subject to sale for taxes in the same manner as herein provided for the sale

of personal property: Provided, however, That it shall not be necessary to remove any such buildings for the purpose of sale;

Eighth, Personal property of non-residents of the State, and all forest products owned by residents or non-residents, or estates of deceased persons, shall be assessed in the township or ward where the same may be, to the person, persons or corporation having control of the premises, store, mill dockyard, piling ground, place of storage or warehouse where such property is situated in such township, on the second Monday of April of the year when the assessment is made, except that where such property is in transit to some place within the State it shall be assessed in such place, except that where property is in transit to some place without the State it shall be assessed at the place in this State nearest to the last boom or sorting gap of the stream in or bordering on this State in which said property will naturally be last floated during the transit thereof, and in case the transit of any such property is to be other than through any water course in or bordering on this State, then such assessment shall be made at the point where such property will naturally leave the State in the ordinary course of its transit; and such property so in transit to any place without the State shall be assessed to the owner or the person, persons or corporation in possession or control thereof, and in case such transit will pass said logs through the booms or sorting gaps or into the places of storage of any person, persons or corporation operating upon any such stream, then such property may be assessed to such person, persons or corporation; and the person, persons or corporation so assessed for any such property belonging to a non-resident of this State shall be entitled to recover from the owner of such property by a suit in attachment, garnishment or for money had and received, any amount which the person, persons or corporation so assessed are compelled to pay because of such assessment, and shall have a lien upon said property as security against loss or damage because of being so assessed for the property of another, and may retain possession of such property until such lien is satisfied: Provided, That the person, persons or corporation so assessed shall not be compelled to pay taxes on account of such assessment, unless the supervisor or assessing officer shall at the time of assessment serve notice in writing on the person, persons or corporation having control of the premises, store, mill, dockyard, piling ground, place of storage or warehouse that such assessment will be made: Provided further, That any owner or person interested in said property may secure the release of the same from such lien by giving to the person, persons or corporation so assessed a bond in an amount double the probable tax to be assessed thereon, but not less than the sum of two hundred dollars, with two sufficient sureties, conditioned for the payment of such tax by said owner or person interested, and the saving of the person, persons or corporation assessed from payment thereof, and from costs, damages and expenses on account of his non-payment, which bond as to amount and sufficiency of sureties shall be approved by the county clerk of the county in which the assessment is made.

NOTE.—The amendment to Section 14 occurs in subdivision 8, and provides that the parties to whom such property is assessed shall not be compelled to pay taxes on account of such assessment, unless the assessing officer serve on such person a notice in writing that such assessment will be made.

ACT NO. 156, P. A. 1911.

Sec. 43. The supervisor of each township, on or before the fifth day of November in each year, shall notify the township treasurer of the amount of the state and county taxes as apportioned to his township, and such treasurer, on or before the twenty-eighth day of November, shall give to the county treasurer a bond running to the county in double the amount of state and county taxes, with sufficient sureties to be approved by the supervisor of the township and the county treasurer, conditioned that he will pay over to the county treasurer as required by law all state and county taxes which he shall collect during his term of office and duly and faithfully perform all the other duties of his office: Provided, That when said bond is furnished by a surety company authorized to transact business under the laws of this State it shall be sufficient that said bond be equal to the amount of state and county taxes, plus ten per cent thereof. The county treasurer shall file and safely keep such bond in his office, and shall give to the township treasurer a receipt stating that he has received the bond required, which receipt the township treasurer shall deliver to the supervisor on or before the first day of December. The supervisor after the delivery of such receipt and on or before the first day of December, shall deliver to the township treasurer the tax roll of his township.

NOTE.—Section 43 is amended by providing that if the township treasurer's bond is furnished by a surety company, said bond is to equal the state and county taxes, plus ten per cent thereof.

ACT NO. 10, P. A. 1911.

Sec. 144. The Auditor General shall be made a party defendant to all actions or proceedings instituted for the purpose of setting aside any sale or sales for delinquent taxes on lands held as State tax lands, or which have been sold as such or which have been sold at annual tax sales, or for purpose of setting aside any taxes returned to him and for which sale has not been made; in all such cases a copy of the bill of complaint or petition shall be served upon the Auditor General and the prosecuting attorney at the time of commencing the action, which said service shall be in lieu of the service of process. Upon so being made a party, it shall be the duty of the Auditor General, whenever he shall, in his discretion deem the same to be expedient, to the end that the State of Michigan may be fully protected, to cause the Attorney General to represent him in such proceedings. In any suit or proceeding instituted for the purpose in this section mentioned, no costs shall be taxed against either party to the action.

NOTE.—Amendment to Section 144 provides that a copy of the bill of complaint or petition shall be served upon the Auditor General at the time of the commencing of any action to set aside any taxes or the sale of any lands sold for taxes.

ACT NO. 17, P. A. 1911.

Sec. 146. Said board shall elect a secretary at a salary not to exceed two thousand dollars per annum, and a chief clerk at a salary not to exceed one thousand five hundred dollars per annum. The per-

sons so elected shall hold their offices during the pleasure of said board. The secretary shall keep a record of all the proceedings of said board, and shall perform such other duties as may be assigned to him by the board. The Secretary and chief clerk shall devote all their time to the duties of their offices.

Section 153. In addition to the secretary and chief clerk said board may employ such other clerical assistance as may be necessary and required to perform the duties imposed upon it by this act. The average compensation paid for such clerical assistance shall not exceed one thousand dollars per annum for each clerk employed: Provided, That said board may employ such expert assistance as may from time to time be necessary and essential to a proper exercise of the powers and performance of the duties prescribed in this act. The compensation for such expert assistance shall be fixed by said board at such amount as shall be approved by the board of state auditors: Provided, That the compensation herein authorized and all other necessary expenses incurred in carrying out the provisions of this act shall be allowed by the board of State Auditors upon proper vouchers approved by the president and secretary of the board and paid by the state treasurer out of the general fund.

NOTE.—Sections 148 and 152 were also amended by this act and again amended by Act No. 153, Public Acts of 1913.

Sections 146 and 153 relate to employees of the state tax commission.

ACT NO. 70, P. A. 1911.

Sec. 1. In consideration of an annual payment into the state treasury by the owner of any steam vessel, steam barge or steam boat engaged in the carrying of passengers, holding license for such purpose, or carrying passengers and freight, owned within this State or hailing from any port thereof, and employed in the navigation of international waters or waters of the Great Lakes, of a sum equal to twenty cents per net ton on the registered tonnage thereof, and the annual payment into the state treasury by the owner of any steam vessel, steam barge or steam boat engaged in the carrying of freight only, owned within this State or hailing from any port thereof and employed in the navigation of international waters, of a sum equal to ten cents per net ton on the registered tonnage thereof, such payment shall be received in lieu of all taxes, and such steam vessel, steam barge or steam boat shall be and the same is hereby made exempt from all further taxation, either state, county or municipal, upon the payment of the sums herein provided.

Sec. 2. The owner of any steam vessel, steam barge or steam boat hailing from any port of this State and employed in the navigation of international waters or waters of the Great Lakes, to comply with the terms of this act, shall annually, on or before the first day of December, file with the Auditor General a verified statement in writing containing the name, port of hail, tonnage and name of owner of such steam vessel, steam barge or steam boat, and shall thereupon pay into the state treasury a sum equal to ten cents for freighter or twenty cents for passenger boat per net ton on the registered tonnage of said vessel, and the said treasurer shall thereupon issue his receipt therefor.

Sec. 3. The said State Treasurer shall annually, on or before the first day of December, pay into the county treasury of any county wherein is located the port of hail of any steam vessel, steam barge or steam boat complying with this act, all money so received from any steam vessel, steam barge or steam boat whose port of hail is within said county. The county treasurer of said county shall then pay to the city or township wherein is located the port of hail of said steam vessel, steam barge or steam boat such proportion of said money or tax as the amount of state and county tax paid by said city or township bears to the whole state and county tax in said county, as fixed and determined by the board of supervisors of said county at the annual meeting of said supervisors at which said board equalizes and apportions the amount of taxes that shall be paid by such city or township for state and county purposes, and the balance shall be retained by said county treasurer for state and county purposes, in proportion to the amounts said state and county are each entitled to under such apportionment by said board of supervisors.

NOTE.—This act provides for a tonnage tax on steam water craft and is by implication an amendment to subdivision 4 of Section 8 of the general tax law. Boats paying taxes under this act are not subject to assessment under the provisions of the general tax law. This act takes effect August 1, 1911.

ACT NO. 91, P. A. 1911.

Sec. 1. For the purposes of this act all indebtedness secured by liens upon real property shall constitute that class of credit upon which this act imposes a specific tax. The word "mortgage" as used herein shall include every mortgage or other instrument by which a lien is created over or imposed upon real property, notwithstanding it may also be a lien upon other property, or there may be other security for the debt, and shall also include executory contracts for the sale of real property, and deeds or other instruments that are given to secure debts.

Sec. 2. A tax of fifty cents for each one hundred dollars and each remaining major fraction thereof of the principal debt or obligation which is, or under any contingency may be, secured by a mortgage upon real property situated within this State recorded on or after the first day of January, nineteen hundred twelve, is hereby imposed on each such mortgage, and shall be collected and paid as hereinafter provided: Provided, That no tax shall be imposed upon any debt or obligation which is, or under any contingency may be, secured by a mortgage upon such real estate as shall be owned and occupied by library, armory, benevolent, charitable, educational and scientific institutions, incorporated under the laws of this State, with the buildings and other property thereon, while occupied by them solely for the purposes for which they were incorporated: Provided, That such exemption shall not apply to fraternal or secret societies, but all charitable homes of such societies shall be exempt: Provided further, That no tax shall be imposed upon any debt or obligation which is, or under any contingency may be, secured by a mortgage upon any house of public worship with the land on which it stands, the furniture therein and all rights in the pews, and upon any parsonage, owned by any religious society of this State and occupied as such; which such mortgage is recorded on or after the

first day of January, nineteen hundred twelve: Provided further, No tax shall be imposed upon any building and loan mortgage. The tax imposed by this section shall be in addition to the recording fee now provided for by law.

Sec. 3. The tax imposed by this act shall be paid to and collected by the treasurer of the county where such mortgage is first presented for record, in the manner following: Before said mortgage is received by the register of deeds for recording it shall be presented to the county treasurer, who shall as one of his official duties, compute and collect the taxes due thereon as provided by this act, and shall certify on said mortgage the amount secured thereby and the amount of taxes received by him. Said certificate shall be recorded by the register of deeds as a part of the record of said mortgage. If said mortgage is given wholly or partly as an indemnity, the mortgagee or owner thereof, shall attach thereto an affidavit showing the greatest amount for which it can, under any circumstances, become security, and the taxes shall be paid upon that amount, and no greater sum can be collected on said mortgage. Such certificate shall not be required with any mortgage made to indemnify the mortgagee as surety, or to secure the performance by the mortgagor of any contract which does not require the payment of a specified sum of money, nor with any mortgage made to correct or perfect a mortgage previously recorded, on which the charges imposed by this act have been paid, if no new or additional indebtedness is created thereby. For a wilful misstatement of the amount for which said mortgage can, in any event, become security, said mortgagee or the owner of said mortgage shall be deemed to have subjected himself to the pains and penalties of perjury.

Sec. 4. If the mortgage shall cover and describe real property situated partly within and partly without this State, then the said mortgage shall contain immediately after each separate description of real property, a statement of the value of the said property set forth in such separate description. The mortgagor shall take oath, which may be administered in the acknowledgment of said mortgage, that the several values placed upon the several descriptions are the true values thereof, to the best of his knowledge and belief, and for a wilful misstatement of any such values he shall be deemed guilty of perjury. When the real property covered by said mortgage is located partly within this State and partly without this State, the Board of State Tax Commissioners shall be notified thereof by the county treasurer to whom said mortgage is first presented in this State and it shall be the duty of said Board of State Tax Commissioners to determine what proportion shall be taxable under this act, by determining the relative value of the mortgaged property within this State as compared with the total value of the entire mortgaged property taking into consideration in so doing the amount of all prior incumbrances upon such property or any portion thereof. The said Board of State Tax Commissioners shall cause notice to be served upon the mortgagor and the mortgagee in the manner hereinafter provided, and not less than ten days thereafter shall proceed to determine what proportion of the principal indebtedness secured by the mortgage shall be used as the measure of taxation within this State

under the provisions of this act. The notice aforesaid shall be in manner and form as follows:

To the mortgagor and mortgagee of the within described property:

Take notice, That on the day of, Anno Domini nineteen hundred, the Board of State Tax Commissioners of the State of Michigan, will meet in the offices of said commission at Lansing, Michigan, at o'clock a. m. (p. m.) to determine what proportion of the principal indebtedness secured by the mortgage on the property herein described, shall be used as the measure of taxation within this State under the provisions of act number of the Public Acts of nineteen hundred eleven, and that you are entitled to attend such meeting and to testify as to the correctness of the several values placed upon the several descriptions contained in said moragage.

(Description)

Signed
Place of business

The service of the said above notice shall be made by the sheriff of any county in this State in which the property situated in this State and covered by said mortgage lies. If the persons entitled to such notice, or any of them, are residents of this State; they shall be served therewith personally, or by leaving said notice at their usual place of residence with some member of the family of mature age, or by forwarding same by registered mail in a sealed envelope properly addressed to their last known place of abode, and proper return thereof shall be made by the sheriff. If the persons entitled to said notice or any of them are non-residents of this State, said above notice shall be served by sending a copy thereof by registered mail to the proper postoffice address of said non-resident person or persons, and in making his return the sheriff shall attach the postmaster's receipt for the same; or said non-resident person or persons shall be served personally with a copy of said notice and whenever such notice shall be personally served outside of this State, proof of such service shall be made by the affidavit of the person who shall serve the same, made before a justice of the peace or notary public and when such affidavit shall be made outside this State, it shall have attached thereto the certificate of the clerk of the court of record, certifying to the official character of the justice or notary, and the genuineness of his signature to the jurat of the affidavit and the sheriff shall make proper return of said proof of personal service. If the said non-resident person or persons entitled to said notice are dead, or if their estate shall be under control of a trustee or guardian, then and in such case notice as hereinbefore provided shall be served upon the executor or administrator of said deceased person or persons, or upon his or their heirs if there be no executor or administrator, or upon the trustee or guardian of any incompetent person with like effect as if served upon the mortgagee or mortgagor, and if the sheriff of the county where any of the real property covered by said mortgage is located in this State shall make a return that after careful inquiry he is unable to ascertain the whereabouts or the postoffice address of the person or persons upon whom notice shall be served as aforesaid or any of them,

then such notice as is herein provided for shall be published for four successive weeks, which shall be construed to mean four publications once each week, in some newspaper published and circulating in the county where such property is located, if there is one, and if no such paper is published in such county then publication shall be made in some newspaper published and circulating in an adjoining county and due proof of publication by affidavit of the printer or publisher of such newspaper, shall be filed with the proper return of the sheriff and shall be in lieu of personal service upon the person or persons whose whereabouts or postoffice address can not be ascertained. In determining the separate values of the property covered by any such mortgage within and without this State for the purpose of ascertaining the proportion of the principal indebtedness secured by the mortgage which is taxable under this act, the Board of State Tax Commissioners shall consider only the value of the tangible property covered by such mortgage, taking into consideration in so doing the amount of all prior incumbrances thereon. For the purpose of determining such value, the Board of State Tax Commissioners may require the mortgagor or mortgagee or both to furnish the board by affidavit or verified report, such information or data as it deems necessary for such purpose, or the board may take the testimony of the mortgagor or any other person in relation thereto, and if any person whose testimony is desired can be found within this State, may require him by subpoena to attend before the board at a specified time and place for the purpose of testifying in relation to the value of such property. When said Board of State Tax Commissioners shall have determined the amount of tax due on said mortgage, said board shall file a certified copy of such determination with the register of deeds or recording officer of each county in which any part of the mortgaged property in this State is situated, and said board shall forthwith serve notice of said determination in writing upon the mortgagor and mortgagee in the manner hereinbefore specified for serving notice of examination by said Board of State Tax Commissioners and in form as hereinafter provided, and said mortgage upon which said tax is due shall not be received for record until the tax determined upon by the Board of State Tax Commissioners, shall have been paid in full. The Board of State Tax Commissioners shall adopt rules to govern their procedure, and the manner of taking evidence in these matters, and may require certified statements to be furnished by the board of assessors or register of deeds or recording officer of the respective counties in relation thereto. The provisions of this section relating to the refusal of receiving a mortgage for record until the tax thereon has been paid in full shall not apply to mortgages made in trust to secure payment of bonds or obligations issued or thereafter to be issued, when only a partial amount of the indebtedness has been advanced thereon at the time of presentation for record. The aforesaid notice of the determination of the Board of State Tax Commissioners shall be in form as follows:

To the mortgagor of the within described property:
 Take notice, That the tax upon the mortgage on the property herein-
 after described has been determined by this board to be
 Said mortgage will not be
 admitted to record in any county in the State of Michigan until said
 tax shall have been fully paid and discharged.
 (Description)

Signed
 Place of business

Sec. 5. In case of mortgages made in trust to secure payment of bonds or obligations issued or to be issued thereafter, if only a partial amount of the indebtedness has been advanced thereon at the time of presentation for record such mortgage shall, at the end thereof, contain a sworn statement of the amounts advanced thereon and secured thereby, and the tax herein provided shall be computed on that basis. When a further amount is advanced thereon or becomes secured thereby the mortgagee shall immediately present to the county treasurer and file with the recording officer where such mortgage was first recorded a statement of the amount about to be further advanced or become further secured, and the tax on such amount shall thereupon become due and payable on such amount about to be advanced or secured, and it shall be paid in the same manner as to the original tax thereon as in this act provided. If such additional tax is not paid as required by this section such trust mortgage and evidence of indebtedness, bonds or securities secured thereby shall be unenforceable until said tax is paid and such additional tax shall draw interest at the rate of one per cent per month from the date when the same became due. No trust mortgage shall be discharged until the trustee therein shall have filed an affidavit that all taxes for which such mortgage is liable have been duly paid. Any person making a false affidavit under this provision shall be liable to prosecution for perjury.

Sec. 6. The owner of any mortgage which is now, or which may be recorded before this act takes effect, may present to the county treasurer of the county in which said property is situated an affidavit setting forth the mortgage and the place of record thereof and the amount of principal secured thereby which is unpaid, and may pay a like tax of one-half of one per cent upon such amount, and thereafter said mortgage for the purpose of taxation is to be considered and treated the same as other mortgages provided for in this act. Said affidavit shall be recorded in the office of the register of deeds and shall be prima facie proof of the amount of the principal unpaid on said mortgage. Mortgages given prior to January first, nineteen hundred twelve, and on which the registry tax provided for in this act shall not be paid, shall remain under the present ad valorem system of taxation and shall be assessed and taxed under the present law.

Sec. 7. The county treasurer shall keep a separate account of said specific taxes collected by him and shall on the first day of each month, transmit to the State Treasurer one-half of the moneys in his possession belonging to that account, and the county treasurer shall credit to the general fund of the county the specific taxes collected by him as

Sec. 8. No mortgage or land contract, which is subject to the tax imposed by this act shall be released, enforced, discharged of record or received in evidence in any action or proceeding at law or in equity, nor shall any assignment of or agreement extending any such mortgage or land contract be recorded until the tax imposed thereon by this act shall have been paid as in this act provided. No judgment or final order in any action or proceeding at law or in equity shall be made for the foreclosure or enforcement of any such mortgage or land contract, which is subject to the tax imposed by this act, or any debt or obligation secured thereby, until the tax imposed by this act shall have been paid as provided in this act. The certificate of the county treasurer in form as hereinafter provided, shall be prima facie evidence of the payment of the tax.

State of Michigan, }
County of } ss.

County treasurer for county, Michigan.

Section 1. That class of credits other than the mortgages given prior to January first, nineteen hundred twelve, upon which this act imposes a specific tax shall be exempt from further general taxes under the laws of this State. All acts and parts of acts in contravention of the provisions of this act are hereby repealed.

This Act takes effect August 1, 1911.

Section 1. All mineral, coal, gas, salt, gypsum, oil, mining or other rights in or to any lands within this state, or to the ores, oils, gravel, valuable deposits or minerals contained therein which shall heretofore have been or shall hereafter be reserved in any conveyance of such lands, the interest so reserved shall be valued and assessed against the owner at the true cash value as an interest in real estate by the assessors of

the assessment district where such lands are situated at the time of making the annual assessment of the property within such assessment district, and the interests in said lands so reserved and so valued and assessed shall be placed and entered upon the assessment roll of such assessment district, and shall be subject to taxation as an interest in real property at the same rate and subject to all the provisions of the laws of this state relating to the assessment and taxation of real property and providing for the collection of the taxes as levied and assessed against the same. The taxes so levied and assessed against such interest shall become a lien thereon in the manner provided by law in the case of taxes assessed and levied against real property, and may be enforced by the sale of such reserved rights as an interest in real estate in the manner provided for by the laws of this state for the enforcement and collection of taxes against real property.

Section 2. In all cases whereof the conveyance of real property within this state any such interest is reserved, the interest reserved and the interest conveyed shall be assessed and valued for the purposes of taxation as separate interests in the lands described, and in case of default of payment of the taxes levied and assessed against the same, and it shall become necessary to sell such property in the manner provided by law to enforce such taxes, the interest in such lands belonging to different owners shall be sold separately and the sale of any such separate interests shall not affect any other interest therein belonging to a different owner or owners.

Section 3. The owner of any separate interest in any such lands may become a purchaser at any tax sale of any other interest therein, and shall be entitled to hold the interest so acquired for his own use and benefit, and shall not be held to have acquired such interest for the joint benefit of himself and the owner of any other interest therein, and the owners of such separate interests shall not be held to be tenants in common of the said lands, but such separate interests shall be held to be separate and distinct interests therein.

Section 4. In the event of said land not being redeemed within the time limited by law for the redemption of real property and the state shall acquire title to such mineral right or reservation, the right so acquired shall not be sold or disposed of, except in the manner provided by law for the disposition of ores and mineral, coal, gas, salt, gypsum and oil contained in public lands belonging to the state or by way of lease, the lessee of such mineral right to yield and pay a stipulated royalty upon all ores and minerals mined from such lands, the income derived from which shall be paid into the state treasury and become part of its public funds.

Section 5. It shall be the duty of the auditor general or of some other state officer designated by law, upon the expiration of the period with which real property sold for taxes may be redeemed by the owner and upon the expiration of which period a purchaser would under the law become entitled to a conveyance of the lands so purchased, to immediately give notice to the owner of such mineral, coal, gas, salt, gypsum, oil or mining right and to the owner of any other interest therein that the said mineral right or reservation was purchased at such tax sale and that the same must be redeemed by the payment of taxes and interest as provided by law for the redemption of real property,

which notice shall be substantially in the form required to be given by purchasers of real property at any tax sale thereof pursuant to the laws of this state, and in case such mineral right or reservation in the lands in such notice described shall not be redeemed by the owner thereof within the time limited by law, the owner of the surface right or any other interest therein may redeem such reserved interest at any time within thirty days next after the expiration of the period within which the owner of such interest might have redeemed the same, and thereupon shall be entitled to a conveyance by the state of its interest therein, and thereafter both the ore and mineral rights reserved in such land and the fee thereof shall be held in the same right, and the said lands shall be valued and assessed as a whole. In case the mining or mineral rights so reserved in any such lands shall not be redeemed by the owner thereof or by the owner of any other interest therein, the title to such mineral right or reservation shall vest in and become the property of the state and shall be disposed of or held as provided for in section four of this act.

Section 6. In assessing such lands for the purpose of taxation the value of the right reserved as fixed by the assessor shall be deducted from the whole value of such lands as fixed by him, and only the difference between the value of such reserved interest and the whole value of said lands as so fixed shall be assessed against the owner of the surface right, fee or the remaining interest therein.

Section 7. The assessing officer of the several assessment districts of this state may require the owner of any such mineral or mining right in any lands of this state to make return under oath to him of the value of such mineral right and the value at which the owner holds the same. It shall be the duty of the proper assessing officer of the territory or district in which such rights and the lands with which connected are situated, within the same time and in accordance with the method prescribed in the general tax law, to assess all such reserved rights at their true cash value. The statement of the owner of the value of such reserved rights shall in no wise be binding upon the assessing officer. Any person who refuses to furnish a sworn statement herein required shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be subject to imprisonment not to exceed six months or a fine not to exceed one hundred dollars, or both such fine and imprisonment in the discretion of the court: Provided, however, Such assessment shall be made as, and shall be subject to, revision and review in the same manner and to the same extent as assessments of other property.

Section 8. This act shall be considered as remedial legislation enacted for the purpose of equalizing taxation and subjecting all interest in lands thereto and shall be so held and construed.

Section 9. All acts or parts of acts inconsistent with or contravening the provisions of this act are hereby repealed.

Section 10. This act is immediately necessary for the preservation of the public safety.

NOTE.—This Act provides for an assessment of a mineral reservation in any lands separate from the surface rights where such rights are not owned by the same parties.

SESSION OF 1913.

ACT NO. 201, P. A. 1913.

Section 34. The board of supervisors in each county shall, at their session in October in each year, examine the assessment rolls of the several townships, wards or cities, and ascertain whether the relative valuation of the real property in the respective townships, wards or cities has been equally and uniformly estimated. If, on such examination, they shall deem such valuation to be relatively unequal, they shall equalize the same by adding to or deducting from the valuation of the taxable property in any township, ward or city, or townships, wards or cities, such an amount as in their judgment will produce relatively an equal and uniform valuation of the real property in the county, and the amount added to or deducted from the valuation in any township, ward or city, shall be entered upon the records. They shall also cause to be entered upon their records the aggregate valuation of the taxable real and personal property of each township, ward, or city in their county as determined by them. The board shall also make such alterations in the description of any lands upon such rolls as may be necessary to render such description conformable to the requirements of this act. After such rolls shall have been equalized, each shall be certified to by the chairman and clerk of the board and be delivered to the supervisor of the proper township, ward or city, who shall file and keep the same in his office.

Any supervisor of any township or city who considers his township or city aggrieved by the action of the board of supervisors of which he is a member, in equalizing the valuations of the several townships, wards or cities of the county, may appeal from such determination to the board of state tax commissioners in the manner herein provided. Whenever any such supervisor desires to appeal from such determination by the board of supervisors, he shall within five days after such determination is made or within five days after adjournment of the board of supervisors, file a written or printed petition which shall set forth in detail his reasons for taking such appeal, with the clerk of the said board of supervisors. The said petition shall be signed and sworn to by the supervisor taking the appeal; shall show that the equalization as made by the said board of supervisors was objected to by certain members thereof; that a certain township, ward or city, as the case may be, has been discriminated against in such equalization, and shall pray that said board of state tax commissioners proceed at its earliest convenience to review the action from which appeal is taken. It shall be the duty of the clerk of the board of supervisors to forthwith serve such petition personally or by registered mail upon the board of state tax commissioners. The said board of state tax commissioners shall upon receipt of such petition, forthwith examine same, and if in its judgment there is a showing to the effect that the equalization complained of is unfair, unjust, inequitable or discriminatory, may proceed at once to investigate and pass upon complaints relative to the assessment and taxation of property, and the action of the said

board of supervisors in connection with the equalization and valuation of said county. The said board of state tax commissioners shall have the same authority to consider and pass upon the action and determination of the said board of supervisors in equalizing said valuations as it has to consider complaints relative to the assessment and taxation of property. The said board of state tax commissioners shall have the right to order the said board of supervisors to reconvene and to cause the assessment rolls of said county to be brought before it, and it may summon the several supervisors of said county before it to give evidence in relation to said equalization, and may take such further action and may make such further investigation in the premises as it may deem necessary. If the said board of state tax commissioners shall decide that the determination and equalization made by the board of supervisors is correct, no further action shall be taken. If the said board of state tax commissioners, after due consideration, decides that the valuations of said county have been improperly equalized, it shall proceed to make such deductions from, or additions to the valuations of the respective townships, wards or cities as may be deemed proper, and in so doing the said board shall have the same powers as the board of supervisors had in the first instance. It shall be the duty of the said board of state tax commissioners forthwith, after completing its revision of the equalization of the valuation of the several assessment districts, to report its action to the board of supervisors by filing its report with the clerk of the board of supervisors. The action of the said board of state tax commissioners in the premises shall be final and binding upon the said board of supervisors. Upon receipt of such report from the board of state tax commissioners, it shall be the duty of the clerk of the board of supervisors to forthwith call a meeting of the board of supervisors, which shall not be less than three days nor more than five days after the said report of the board of state tax commissioners is filed. Notice of such meeting shall be given to each supervisor by service of a copy of the call either personally or by registered mail as the said clerk shall determine. As soon as the said board of supervisors has reconvened, it shall immediately proceed to apportion the State and county taxes to the several assessing districts in accordance with the equalization so made: Provided, That if the board of supervisors is in session at the time the report of the board of state tax commissioners is filed, it shall be the duty of the said clerk to deliver the said report to the said board of supervisors, which shall equalize the county in the manner indicated in said report: Provided further, That the said board of state tax commissioners shall not upon petition filed under the provisions of this act, increase the aggregate valuation of said county.

Section 37. The board of supervisors, at its annual session in October in each year, shall ascertain and determine the amount of money to be raised for county purposes, and shall apportion such amount, and also the amount of the State tax and indebtedness of the county to the State among the several townships in the county in proportion to the valuation of the taxable property therein, real and personal, as determined by it, or as determined by the board of state tax commissioners upon appeal in the manner provided by law, for that year, which

determination and apportionment shall be entered at large on its records. It shall also examine all certificates, statements, papers and records submitted to it, showing the moneys to be raised in the several townships for school, highway, drain, township and other purposes. It shall hear and duly consider all objections made to raising any such moneys by any taxpayer to be affected thereby. If it shall appear to the board that any certificate, statement, paper or record is not properly certified, or that the same is in anywise defective, or that any proceeding to authorize the raising of any such moneys has not been had or is in anywise imperfect, and such certificate, statement, paper, record or proceeding can then be corrected, supplied or had, such board may authorize and require such defects or omissions of proceedings to be corrected, supplied or had. It may refer any or all such certificates, statements, papers, records and proceedings to the prosecuting attorney, whose duty it shall be to examine the same and without delay report in writing his opinion to the board. It shall direct that such of the several amounts of money proposed to be raised for township, school, highway, drain and all other purposes as shall be authorized by law, be spread upon the assessment roll of the proper townships, wards and cities. Such action and direction shall be entered in full upon the records of the proceedings of the board, and shall be deemed final as to the levy and assessment of all such taxes, except when there is a change made in the equalization of any county by the board of state tax commissioners upon appeal in the manner provided by law.

Section 37a. If upon such appeal to the board of State tax commissioners it is determined by said board that the appeal is groundless and not well founded, then the costs made and incurred by the county in defending the same and in the proceedings thereof, shall be paid by the township whose supervisor made such appeal. If the allegations set forth by the said supervisor making such appeal are determined to be well founded, then the said county shall pay the costs of the said township by it expended in making and prosecuting said appeal, but in no case shall more than seventy-five dollars costs be taxed by either side. The costs shall be taxed by affidavit before the county clerk in accordance with the rules of practice now governing circuit courts as to taxation of costs. Copies of the said bill of costs shall be served upon the county treasurer by the township and upon the supervisor of the township by the county. If costs be taxed in favor of the county and against the township, the county treasurer is hereby authorized to take the amount of said costs out of any funds due or that may become due said township, and transfer the same to the general fund of said county. If costs shall be taxed in favor of the township, the said county treasurer shall immediately pay over to the treasurer of said township from the general fund of said county, the amount of said taxed costs, and the township treasurer shall deposit the same to the credit of the contingent fund of said township.

This amendment provides for an appeal by the supervisor of any township or city to the board of state tax commissioners from the action of the board of supervisors in equalizing the valuation of the several assessment districts.

ACT NO. 76, P. A. 1913.

Section 53. Any person may pay the taxes, or any one of the several taxes on any parcel or description of land, or on any undivided share thereof and the treasurer shall note across the face of the receipt in ink any portion of the taxes remaining unpaid. He may pay any tax, whether levied on personal or real property, under protest, to the treasurer, specifying at the time, in writing, signed by him, the grounds of such protest, and such treasurer shall minute the fact of such protest on the tax roll and in the receipt given. The person paying under such protest may, within thirty days and not afterwards, sue the township for the amount paid, and recover, if the tax is shown to be illegal for the reason shown in such protest. When payment of the taxes on any parcel or description of land or on any undivided share thereof, is made to any city, village or township treasurer, said treasurer shall place or cause to be placed upon the face of the receipt the following certificate: "I hereby certify that application was made to pay all taxes due and payable at this office on the description shown in this receipt.

(Signed)....., Treas."

Any person owning an undivided share or other part or parcel of real property assessed in one description may pay on the part thus owned, by paying an amount having the same relation to the whole tax as the part on which payment is made has to the whole parcel. The person making such payment shall accurately describe the part or share on which he makes payment, and the receipt given, and the record of the receiving officer shall show such description, and by whom paid; and in case of the sale of the remaining part, or share for non-payment of taxes, he may purchase the same in like manner as any disinterested person could. Any person having a lien on property may, after thirty days from the time the tax is payable, pay the taxes thereon, and the same may be added to his lien and recovered with the rate of interest borne by the lien. A tenant of real estate may pay the taxes thereon and deduct the same from his rent, unless there be an agreement to the contrary. Such payment may be made to the township treasurer while the tax roll is in his hands, or afterwards to the county treasurer. The receipt given shall be evidence of such payment.

Section 58. After the return of lands for unpaid taxes, the county treasurer is authorized to receive, under like provisions as in section fifty-three of this act, the amounts of the several taxes or any of them due, and the board of supervisors in each county may authorize notice to be given to all delinquent tax payers so far as known. The county treasurer shall issue duplicate receipts for all such taxes received by him, which shall be countersigned by the county clerk, and one of such duplicates shall be left with said clerk, who shall make an entry of the amount for which every such receipt was given, with the name and post office address of the person paying such taxes in a book provided for that purpose, and shall on the first Monday of each month forward all such receipts to the auditor general, in such manner as he may direct: Provided, That if any description of land is held by the State subject to sale as State tax land, the county treasurer shall not be

authorized to receive the amounts due for years subject to payment, where payment thereof is tendered in contemplation of an application to the auditor general to purchase the land for taxes of prior years as State tax land under the provisions of section eighty-four of this act: Provided further, That when payment of the taxes on any parcel or description of land, or on any undivided share thereof, is made to any county treasurer, said treasurer shall place or cause to be placed upon the face of the receipt or redemption certificate the following certificate: "I hereby certify that application was made to pay all taxes due and payable at this office on the description shown in this receipt.

(Signed) Treas."

This amendment provides that where application is made either to township, city or county treasurer to pay all taxes due on any parcel of land, that such treasurer is to endorse across the face of the receipt a statement to that effect.

ACT NO. 52, P. A. 1913.

Section 61 (a). As soon as the auditor general's petition, with a list of delinquent tax lands is filed with the register in chancery under the provisions of section sixty-one of this act and not less than thirty days before the date fixed for the annual tax sale, the county treasurer of each county in this state shall notify the owner or owners of each piece or parcel of land upon which taxes are then delinquent, and which are subject to sale at the next ensuing annual tax sale by mailing to the last known address of such owner or owners, a notice in substantially the form prescribed below. Said notice shall be sent to such owner or owners, directed to their last known postoffice address by registered mail with return receipt demanded, with postage fully prepaid thereon:

Office of the County Treasurer of County, Michigan.

Sir:

You are hereby notified that the annual tax sale of lands for delinquent taxes of nineteen hundred and prior years for the county of will be made at the county treasurer's office of said county at the county seat of said county, on the day of May, nineteen hundred You appear to be the owner of the following descriptions of land upon which taxes appear to be unpaid as below stated.

Description of land:

.....
Amount of delinquent taxes unpaid for the year nineteen hundred
....., \$..... If the taxes on the above mentioned lands are not paid by you prior to the date upon which said sale is to be held, then said lands will be sold for the taxes above stated.

Very truly yours,

.....
County Treasurer.

At the time the auditor general forwards his petition to the register in chancery of each county, he shall also send to the county treasurer of each county in this state, a sufficient number of printed forms to

enable said county treasurer to notify the owners of all lands included in said petition in accordance with the provisions of this section. The cost of mailing the notices herein provided for shall be paid to the county treasurer out of the general or contingent fund of each county on allowance by the board of supervisors or board of county auditors: Provided, That failure to receive or serve such notice shall not invalidate the proceedings taken under the auditor general's petition and decree of the circuit court, in foreclosure and sale of the lands for taxes.

This amendment requires the county treasurer to notify the owners of lands by registered mail of the fact that their land will be sold at the next ensuing tax sale unless the taxes are sooner paid.

ACT NO. 72, P. A. 1913.

Section 65. The cost of such advertising shall in no case exceed the sum of forty cents for each description of land so advertised and sold: Provided, That in case there are less than sixty-three descriptions of land so advertised in any county, the sum of twenty-five dollars may be paid for such advertising, and shall be paid by the State treasurer upon warrant of the auditor general out of the general fund of the State.

This amendment provides that the newspaper in which the order of hearing Auditor General's petition and list of lands is published, shall be paid at least twenty-five dollars for such publication.

ACT NO. 33, P. A. 1913.

Section 122. It shall be the duty of the auditor general to provide and furnish in due season to the several county clerks and treasurers, at the expense of the State, all forms, blanks and record books made necessary by this act, and it shall be the duty of said county clerks and treasurers to use the blanks furnished by the State or approved by the auditor general, and no others.

This amendment provides that all forms, blanks and record books necessary under the provisions of the General Tax Law shall be furnished by the Auditor General.

ACT NO. 153, P. A. 1913.

Section 148. All regular sessions of said board shall be held at the office of said board at the capitol, to be furnished by the board of state auditors. Special meetings of said board may be held at any place most convenient. The said board and the members thereof or any duly authorized representative thereof, shall have access to all books, papers, documents, statements and accounts on file or of record in any of the departments of state, subject to the rules and regulations of the respective departments relative to the care of the public records. The said board and the members thereof or any duly authorized representatives thereof shall have like access to all books, papers, documents, statements and accounts on file or of record in counties, townships and municipalities. Said board shall have the right to subpoena witnesses upon a subpoena signed by the president of said board, and attested by the secretary thereof directed to such witnesses, and which subpoena may be served by any person authorized to serve subpoenas from courts of record in this state, and the attendance of witnesses may be compelled by attachment to be issued by any circuit court in the state upon proper showing that such witness has been properly subpoenaed.

and has refused to obey such subpoena. The person serving such subpoena shall receive the same compensation now allowed to sheriffs and other officers for serving subpoenas. Said board shall have power to examine witnesses under oath, said oath to be administered by any member of said board or by the secretary thereof. Said board or any duly authorized representative thereof shall have the right to examine books, papers or accounts of any corporation, firm or individual owning property liable to assessment for taxes, general or specific, under the laws of this State, and any officer or stockholder of any such corporation, any member of any such firm, or any person or persons who shall refuse to permit said inspection, or neglect or fail to appear before said board in response to its subpoena, or testify as provided for in this section, shall be deemed guilty of a misdemeanor, and shall be punished by a fine not exceeding one thousand dollars or by imprisonment in the state prison for a period not exceeding two years, or by both such fine and imprisonment in the discretion of the court.

Section 150. It shall be the duty of said board:

1. To have and exercise general supervision over the supervisors and other assessing officers of this State, and to take such measures as well secure the enforcement of the provisions of this act to the end that all the properties of this State liable to assessment for taxation shall be placed upon the assessment rolls and assessed at their actual cash value;

2. To confer with and advise assessing officers as to their duties under this act, and to institute proper proceedings to enforce the penalties and liabilities provided by law for public officers, officers of corporations and individuals failing to comply with the provisions of this act; to prefer charges to the governor against assessing and taxation officers who violate the law or fail in the performance of their duties in reference to assessment and taxation, and in the execution of these powers the said board may call upon the Attorney General or any prosecuting attorney in the State to assist said board;

3. To receive all complaints as to property liable to taxation that has not been assessed or that has been fraudulently or improperly assessed, and to investigate the same, and to take such proceedings as will correct the irregularity complained of, if any is found to exist;

4. To require from any officer in this State, on forms prescribed by said Board of State Tax Commissioners such annual or other reports as shall enable said Board of State Tax Commissioners to ascertain the assessed value and equalized values of all property listed for taxation throughout the state under this act, the amount of taxes assessed, collected and returned and such other matter as the board may require, to the end that it may have complete statistical information as to the practical operation of this act;

5. To furnish the State Board of Equalization at each session thereof an estimate of the actual cash value of the taxable property of each county in the State, and to meet with the State Board of Equalization when requested by said board to do so.

Section 151. The Board of State Tax Commissioners shall on or before the fifteenth day of December preceding each regular session of the Legislature, make a report to the Governor of the State, setting forth the workings of said commission during the period covered by said

report, and containing the findings and recommendations of said commission in relation to all matters of taxation. The Board of State Auditors shall cause to be printed as many copies thereof, not exceeding five thousand, as the said board shall deem necessary.

Section 152. After the various assessment rolls required to be made under this act or under the provisions of any municipal charter shall have been passed upon by the several boards of review, and prior to the making and delivery of the tax rolls to the proper officer for collection of taxes, the said several assessment rolls shall be subject to inspection by said Board of State Tax Commissioners or by any member or duly authorized representative thereof and in case it shall appear to said board after such investigation, or be made to appear to said board by written complaint of any taxpayer, that property subject to taxation has been omitted from said roll or individual assessments have not been made in compliance with law, the said board may issue an order directing the assessor whose assessments are to be reviewed to appear with his assessment roll and the sworn statements of the person or persons whose property or whose assessments are to be considered at a time and place to be stated in said order, said time to be not less than seven days from the date of the issuance of said order, and the place to be at the office of the board of supervisors at the county seat or at such other place in said county in which said roll was made as said board shall deem most convenient for the hearing herein provided. A copy of said order shall be published in at least one newspaper published in said county, if there be any, at least five days before the time at which said assessor is required to appear; and where practicable personal notice by mail shall be given prior to said hearing to all persons whose assessments are to be considered. A copy of said order shall also be served upon the supervisors or assessing officer in whose possession said roll shall be at least three days before he is required to appear with said roll. The said board, or any member thereof, shall appear at the time and place mentioned in said order, and the supervisor or assessing officer upon whom said notice shall have been served shall appear also with said assessment roll. The said board or any member thereof, as the case may be, shall then and there hear and determine as to the proper assessment of all property and persons mentioned in said notice, and all persons affected or liable to be affected by review of said assessments thus provided for may appear and be heard at said hearing. In case said board, or member thereof, who shall act in said review, shall determine that the assessments so reviewed are not assessed according to law, he or they shall, in a column provided for that purpose, place opposite said property the true and lawful assessment of the same. As to the property not upon the assessment roll, the said board, or member thereof acting in said review, shall place the same upon said assessment roll by proper description and shall place thereafter, in the proper column the true cash value of the same. Said board shall also spread upon said roll a certificate, signed by each member officiating at the review proceedings, showing the day and date on which said assessment roll was reviewed. For appearing with said roll as required herein the supervisor or assessing officer shall receive the same *per diem* as is received by him while in attendance at the meeting of the board of supervisors, to be presented to and paid by the proper

officer of the municipality of which he is the assessing officer in the manner as his other compensation is paid. The action of said board or member done as provided in this act shall be final. When any property has been reviewed, assessed and valued by said board as herein authorized, such property shall not be assessed or valued at a lower figure within a period of three years, where the property remains substantially the same, without the written consent of said board.

This amendment relates to the review of assessment rolls by the board of state tax commissioners.

TAXATION ACTS, OTHER THAN THOSE AMENDING THE GENERAL TAX LAW.

ACT NO. 128, P. A. 1913.

Section. 1. The Auditor General is hereby authorized and empowered to cancel all taxes remaining undischarged as appears from his books, and the records of his office, assessed or reassessed upon any lots or blocks, or fractions of lots, of any city, village or township plat, where there has been judicial or legislative action vacating said plat, prior to January first, nineteen hundred thirteen, and where such are now being assessed by governmental subdivisions.

ACT NO. 139, P. A. 1913.

Section 1. In all cases where negotiable bonds are secured by a mortgage upon or trust deed of real or personal property, executed to a trustee for the benefit of the holders of the bonds mentioned, which mortgage or trust deed was recorded in Michigan prior to January first, nineteen hundred twelve, the holder of any bond or bonds thus secured may pay a specific tax of one-half of one per cent upon the principal mentioned in such bond as hereinafter provided.

Section 2. The person desiring to pay such specific tax may present any bond as above described to the county treasurer of any county in which he resides or in which he may be, and pay to such county treasurer the tax of one-half of one per cent of the principal sum thereof, and the treasurer shall endorse upon such bond a certificate signed by him that such tax has been paid.

Section 3. The county treasurer shall keep a separate account of said specific taxes paid to him and a record of the bonds on which the same are paid, and shall on the first day of each month transmit to the State Treasurer one-half of the moneys in his possession belonging to that account, and the county treasurer shall credit to the general fund of the county the specific taxes collected by him as aforesaid. The State Treasurer shall place the same to the credit of the general fund to be used for general state purposes.

Section 4. The bond on which such specific tax shall have been paid as above provided shall forever thereafter be exempt from further general taxes under the laws of this State, in the hands of whomsoever may hold the same.

This act provides for the payment of a specific tax on negotiable bonds secured by mortgage or trust deed where such mortgage or trust deed was recorded in this state prior to January 1, 1912.

